



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 29, 2013

Michael Morisy
MuckRock News
Dept. MR 6340
P. O. Box 55819
Boston, MA 02205-5819

Dear Mr. Morisy:

I am responding to your Freedom of Information Act (FOIA) request dated July 23, 2013 that we received on July 31, 2013.

You asked for the following information:

1. A copy of any letters, emails, or other written and electronic notifications sent to individuals who had Personally Identifiable Information (PII), including names, birth dates, and/or home addresses, inadvertently released by the IRS.
2. Copies of notification procedures governing privacy breaches.

In response to Item #1, please be advised that the requested information, to the extent that it exists, consists of or contain the return information of a third party. Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized under Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, such as requests for documents that are covered by IRC § 6103, must establish the right of the person making the request to the disclosure of the records. See 26 CFR § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 CFR § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and can not be processed. See 26 CFR § 601.702(c)(4). Only fully compliant requests can be processed.

In response to Item #2, the IRS publishes procedures and written guidance in the Internal Revenue Manual (IRM) which is available at www.irs.gov. For your assistance, you may wish to review IRM 10 - Security, Privacy and Assurance, and IRM 11.3.1.7 - Reporting Unauthorized Accesses or Disclosures.

If you have any questions please call Tax Law Specialist Janice Rudolph, ID # 0218169, at (202) 283-7388 or write to: Internal Revenue Service, Headquarters (HQ) FOIA, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F13212-0176.

Sincerely,

A handwritten signature in cursive script that reads "Bertrand Tzeng". The signature is written in dark ink and is positioned above the printed name and title.

Bertrand Tzeng
Disclosure Manager
HQ Disclosure FOIA and Program Operations